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Internal audit and oversight

The UNDP accountability system

Accountability framework and oversight policy*

Summary

The accountability of UNDP is established by General Assembly resolution 26/88 and affirmed by resolution 59/250. It is reaffirmed by resolution 62/208 on the Triennial Comprehensive Policy Review of the operational activities for development within the United Nations system, which emphasizes the principle of national ownership, with operational activities carried out for the benefit of the programme countries, at the request of those countries and in accordance with their own policies and priorities for development.

The UNDP accountability system is composed of (a) an accountability framework and (b) an oversight policy.

The accountability framework underscores the commitment of UNDP to results and risk-based performance management, as well as the shared values and culture of accountability and transparency.

The oversight policy of UNDP includes the organization of independent internal and external oversight to provide assurances to the Executive Board and the Administrator that functional systems of internal controls are in place, including evaluation of the policy framework, efficient utilization of resources, and adherence to professional and ethical standards in UNDP.

UNDP will continue to build on the progress made to strengthen accountability. It will leverage relevant lessons learned from its own experience and those of other international organizations to further enhance the UNDP accountability framework.

Elements of a decision

*The compilation of data required to provide the Executive Board with the most current information has delayed submission of the present report

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The Executive Board may wish to: (a) take note of the accountability framework and oversight policy and (b) express continuing support for strengthening the oversight and assurance functions.

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I. Introduction to the UNDP accountability system

1. Pursuant to Executive Board decision 2008/8 the Board has requested extensive consultation to address concerns raised by members of the Executive Board; this document presents an enhanced and integrated UNDP accountability system, which includes (a) an accountability framework, and (b) an oversight policy. This document also responds to decision 2007/29 requesting "an oversight policy that also defines the concepts of accountability and transparency as well as disclosure and confidentiality in the management of the operational activities in UNDP, UNFPA and UNOPS".

A. Definitions

2. UNDP, UNFPA and UNOPS have agreed that the harmonization of definitions should be based on authoritative sources such as resolutions/decisions of a governing body (the General Assembly or the Executive Board), official bulletins (such as the Secretary-General's Bulletin), and, where appropriate, other independent, credible sources.

3. The following are key definitions used in the present report on the UNDP accountability system (accountability framework and oversight policy), as harmonized with UNFPA and UNOPS, at the request of the Executive Board. These key definitions form the broad basis of the UNDP accountability system. For additional definitions please refer to annex 1.

(a) *Accountability*[1] is the obligation to (i) demonstrate that work has been conducted in accordance with agreed rules and standards and (ii) report fairly and accurately on performance results vis-à-vis mandated roles and/or plans.

(b) *Confidential information*[2] means:

(i) Information received from or sent to third parties, with an expectation of confidentiality;

(ii) Information whose disclosure is likely to endanger the safety or security of any individual, violate his or her rights, or invade his or her privacy;

(iii) Information whose disclosure is likely to endanger the security of Member States or prejudice the security or proper conduct of any operation or activity of the organization;

(iv) Information covered by legal privilege or regulatory proceedings, or that subjects the organization to an undue risk of litigation, or is related to internal audit reports and investigations;

(v) Internal inter-office or intra-office documents, including e-mails and draft documents;

(vi) Commercial information, if disclosure would harm either the financial interests of the organization or those of other parties involved;

(vii) Information which the organization believes would, if disclosed, seriously undermine the policy dialogue with Member States or implementing partners; and

(viii) Other kinds of information which, because of its content or the circumstances of its creation or communication, must be deemed confidential.

(c) *Internal audit report* means the final report resulting from an audit signed by the Director of the Office of Audit and Investigations and issued to the Administrator and

1 Source: OECD, 2002-extract

2 Source, i,-vi and viii: Secretary-General's Bulletin, SGB/2007/6 dated 12 Feb 2007. Source, vii: European Bank for Reconstruction and Development, public information policy.

the auditees for their consideration and for the implementation of recommendations. The report is also provided to the UN Board of Auditors.

(d) *Internal control*[3] is a process, effected by a governing body, management or other personnel of an organization, designed to provide reasonable assurance regarding the achievement of objectives in the categories of (i) effectiveness and efficiency of operations, (ii) reliability of financial reporting, and (iii) compliance with applicable laws and regulations.

(e) *Oversight*[4] means the general process of review, monitoring, evaluation, supervision, reporting and audit programmes, activities, policy implementation, and results of the organization. This is to ensure organizational, financial, operational and ethical accountability, effectiveness of internal controls, and the prevention of fraud and malpractice.

(f) *Transparency*[5] refers to a process by which reliable, timely information about existing conditions, decisions and actions relating to the activities of the organization is made accessible, visible and understandable.

B. Premise of UNDP accountability

4. The accountability of UNDP is established by General Assembly resolution 26/88 and affirmed by resolution 59/250. It is reaffirmed by resolution 62/208 on the Triennial Comprehensive Policy Review of the operational activities for development within the United Nations system, which emphasizes the principle of national ownership, with operational activities carried out for the benefit of the programme countries, at the request of those countries and in accordance with their own policies and priorities for development. As we work in increasingly risky, complex and challenging environments, the need for stronger oversight and accountability at UNDP has become even more important. UNDP therefore recognizes the increased international focus on accountability within the evolving aid and development environment.

5. Working with United Nations organizations and other implementing partners, UNDP (through our global, regional and country programmes) is accountable to programme countries, including project beneficiaries, as well as to our donors. It is for this reason that UNDP places accountability and transparency at the forefront of its activities. Refer to annex 2, figure 1, for key actors in the accountability universe.

6. The decentralized operations of UNDP enable its country offices to work with programme governments to find, lead and own solutions to global and national development challenges. This also includes the building and development of relevant national capacity. UNDP commitment is therefore operationalized at the country level through its development activities, project boards and country office management systems; and at the corporate level, through its corporate management system and its accountability to the Executive Board[6].

3 Source: Committee of Sponsoring Organizations of the Treadway Commission, internal control –integrated framework, as tentatively adopted by the five United Nations organizations in the process of harmonizing United Nations system Financial Regulations and Rules.

4 Source: United Nations Evaluation Group report -extract, 2007: A/60/883/Add.1, and U.S. Congressional Research Service -extract, 2007: RL30240

5 Source: Report of the Working Group on Transparency and Accountability -extract, IMF, World Bank and 22 countries, 1998

6 The Executive Board of UNDP and UNFPA (comprising 36 members) was renamed from Governing Council to Executive Board by General Assembly resolution 48/162 of 20 December 1993. Comprising both programme countries and donor countries, the geographic breakdown of membership was legislated by General Assembly resolution 48/162: eight from African States, seven from Asian and Pacific States, four from Eastern European States; five from Latin America and the Caribbean States; and 12 from Western European and other States.

7. Accountability has always been embedded in the structure of UNDP and its operational procedures. While commitment to accountability has not changed, the context has been dynamic, and the formulation, application and enforcement of the principle of accountability have evolved.

8. UNDP has therefore established an organizational accountability system to support increased transparency, clarity and alignment of all organizational activities, in accordance with the guidance provided by international practice, standards and new institutional systems. This organization-wide accountability system is aligned with the updated strategic plan, 2008-2011.

C. Components of the UNDP accountability system

9. The UNDP accountability system is based on a set of core guiding principles of accountability (refer to chapter II, section A, for details) and relies on the strategic integration of multiple accountability activities that together form the basis for a structured, comprehensive review of programmes throughout UNDP. It serves as the primary source for performance standards, metrics, reporting requirements to ensure that programmes are aligned with the updated strategic plan in support of internationally agreed development goals, including the Millennium Development Goals, while fully responding to national development priorities. It serves to ensure that areas of further organizational learning and improvement are identified and acted upon following planned, periodic management review of the 10 elements of the accountability framework (refer to chapter II, section B, for details). It includes four facets: organizational, coordination, programmatic and staff accountability. The operationalization of the UNDP oversight policy ensures adherence to legislative and regulatory frameworks and assures the integrity of the elements of the accountability framework through vigorous monitoring and reporting. This is achieved through various reviews and assessments, and reflected in reports provided to the Executive Board (see chapter III, section E).

10. The UNDP accountability system comprises (a) an accountability framework, and (b) an oversight policy (see annex2, figure 2, for a graphical depiction).

11. The *accountability framework* describes organization-wide processes for monitoring, analysing, and improving performance in all aspects of the organization. This includes regulatory framework, policies, processes and procedures in support of the UNDP strategic plan, 2008-2011 (see chapter II for details).

12. The *oversight policy* details the specific procedures, tools and reporting schedule for providing UNDP management and its stakeholders with independent assurance, including evaluation at all levels, of UNDP programmatic interventions at the global, regional and country levels. The oversight policy is an integral part of the UNDP accountability system, as it serves to provide independent assurance to the Administrator, the Executive board and other stakeholders (see chapter III for details).

13. Accountability activities cover all UNDP activities in all locations and include a robust, independent, cyclical audit and evaluation schedule. The results of these accountability activities document the extent to which goals are being met and how they will be used to ensure continuous improvement throughout UNDP.

II. The UNDP accountability framework

14. The UNDP accountability framework is based on six core guiding principles, 10 elements of accountability, monitoring mechanisms, and the relevant descriptions of accountability.

A. Guiding principles of accountability in UNDP

15. The UNDP accountability framework is guided by ***six core guiding principles of accountability***, which form its foundation and provide the basis for implementing accountability policies, processes and instruments.

(a) *Mutual accountability and clarity of organizational responsibility*. UNDP, as well as implementing partners and programme country governments, have distinct responsibilities for delivering on their respective obligations.

(b) *Alignment with corporate goals and accountability*. Managers are accountable for achieving corporate goals across units, irrespective of their functional positions.

(c) *Formal and consistent delegation of authority*. Authorities, responsibilities and accountabilities are clearly defined, formally delegated and consistent. This includes ensuring segregation of duties so that key duties and responsibilities in authorizing, processing, recording, and reviewing official transactions are segregated among staff. It also calls for responsibility for self-informing, meaning that managers and staff should personally take reasonable action to inform themselves of relevant policies and standards for decision-making and cannot claim ignorance of established policies or procedures.

(d) *Risk and cost-benefit considerations in decision-making*. In arriving at decisions, the risks, costs and benefits of the available options should be duly considered. Risks should be identified and managed responsibly. By taking into consideration the proportionality between the cost of a process, including the cost of managing risk and the value of the intended result, limited administrative resources can be directed towards the issues of highest priority and potential value.

(e) *Reliable and verifiable performance monitoring and reporting*. Responsible parties must disclose their performance through adequate, regular reporting on results, with timely accounts and reliable financial and substantive reports. Documentation must be clear and readily verifiable.

(f) *Highest standards of personal integrity (self-attestation and ethical conduct)*. The exercise of authority by managers relies on the principle of self-attestation. For example, the manager submitting the results of a procurement process for approval is, by doing so, attesting that funds are available and that the procurement is relevant to project objectives. Individuals declare potential conflicts of interest according to ethical standards.

B. Elements of the UNDP accountability framework

16. The UNDP accountability framework underscores the importance of clear elements of stakeholder and managerial accountability. These are discharged through a precise articulation of roles, responsibilities and authorities (see details below, and refer to annex 2, figure 2 for a graphical depiction). Compliance and adherence to the accountability framework will be assessed through monitoring and oversight activities and will be communicated to the Executive Board through the reports described in chapter III, section E.

(a) *Planning and strategic direction*. The Administrator is accountable for providing organizational vision and direction following consultations with the Executive Board. This is operationalized through the UNDP strategic plan and its supporting global, regional and country programmes and management work plans.

(b) *Policy and programme*. refers to the clear programme operations policies and procedures necessary to implement approved programmes and work plans

effectively, including the stewardship and monitoring of resources provided to UNDP global, regional and country programmes, as well as the programmes of associated funds and accounts – the United Nations Capital Development fund, the United Nations Development Fund for Women and the United Nations Volunteers programme.

(c) *Results and performance* refers to managerial responsibility to deliver on the performance targets articulated in the development results framework and the results-based budgeting framework.

(d) *Partnership management* refers to effective partnership with development partners, including programme governments, donors, civil society, and other United Nations organizations responsible for contribution to national development goals and priorities in countries where UNDP operates.

(e) *Stewardship* refers to the need for managers to demonstrate proper stewardship of resources entrusted to them by ensuring clarity of roles and responsibilities and authorities and implementing integrated monitoring, and controls systems in the office;

(f) *Values and culture* refers to management efforts to set examples in leadership and in promoting the highest standards of ethical values, consistent with the United Nations Charter, and a culture of accountability and transparency within the office;

(g) *Risk management.* At all levels of the organization, risks are identified, risk profiles are maintained, and management responses are prepared and monitored as an integral aspect of UNDP operations. Enterprise risk management thus has a direct impact on all other elements of the accountability framework.

(h) *Quality assurance* refers to managerial efforts to establish quality assurance processes in programmatic and operational matters, including commissioning country-level evaluations, as well as the conduct of practice policy and knowledge product reviews by headquarters bureaux.

(i) *Learning and change management* is a key aspect of our development work in that managers are expected to review results of independent and/or internal management reviews and make specific efforts to apply lessons learned and manage change in the office. At the organizational level, it refers to a systematic approach to knowledge management and applying lessons learned from the programmatic evaluation of global, regional and county programmes as well as audits.

(j) *People* refers to the commitment of management to developing staff and encouraging their professionalization while making efforts to provide the best possible work environment.

C. Monitoring mechanisms of UNDP accountability

17. Monitoring is an essential management function to verify the achievement of results and assess performance based on verifiable data. Monitoring is a continuous function that aims to provide management with indications of the quality, quantity, and timeliness of progress towards delivering intended outcomes and outputs as a basis for reporting to stakeholders as appropriate. It includes the monitoring of compliance with UNDP regulatory frameworks, policies and procedures. Effective monitoring depends upon availability of the necessary policies, procedures, tools and skills to achieve individual, unit-level and organizational results. Monitoring allows managers to address recurring and systemic issues and to incorporate lessons learned into future activities. In the UNDP context, the directors of regional bureaux are

accountable to the Associate Administrator for monitoring the performance of the respective country offices and taking steps to address recurring programmatic and operational issues. Directors of headquarters bureaux are accountable to the Associate Administrator for monitoring the quality of their policy and practice support to UNDP offices.

D. Organizational, coordination, programmatic and staff accountability in UNDP

18. The UNDP accountability framework is integrated into the strategic plan. 2008-2011, through which programming, management and United Nations coordination results are established. It builds on organizational and unit work planning, the UNDP performance monitoring and results reporting system in various areas, and progress in achieving agreed outputs. It is complemented by oversight policies and mechanisms with defined timelines for communication to the Executive Board and senior management through the various reports, as highlighted in chapter III, section E.

19. Organization policies and standards to ensure compliance are grounded in regulatory frameworks. These are included in the UNDP accountability framework, underscoring the commitment of UNDP to results-based and risk-informed performance management as well as to the shared values and culture of accountability and transparency. Underpinning the accountability framework are the shared values and culture of accountability, supported by a set of guiding principles, formally documented functions, responsibilities, authority and management expectations, policies, processes and accountability instruments to enhance capacity-building and continuous learning. Reporting to the Executive Board is an important element of the UNDP accountability framework, which will rationalize and build upon existing reporting to the Board.

20. The UNDP accountability framework includes four integrated facets: organizational, coordination, programmatic and staff accountability, with clearly defined responsibilities and supporting mechanisms.

21. *Organizational accountability.* As an organization, UNDP (through the Administrator and the Associate Administrator) is accountable to the Executive Board for the direction of management and for the outputs of programmes at the country, regional and global levels, as approved by the Executive Board. UNDP must monitor and report on the indicators and targets outlined in its strategic plan. The resolutions arising from the Triennial Comprehensive Policy Review, the Executive Board-approved UNDP strategic plan and its development results and institutional results matrices form part of the basis of UNDP accountability to the Member States, who, in turn, are accountable to their citizens and/or project beneficiaries for the resultant development goals and priorities.

22. *Coordination accountability.* The coordination accountability of UNDP is articulated in its strategic plan, which states: "...UNDP has been requested to strengthen its role in supporting the promotion of coordination, efficiency and effectiveness of the United Nations system as a whole at the country level. In its resolutions 59/250 and 62/208, the General Assembly reiterated that the management of the resident coordinator system 'continue[d] to be firmly anchored in the United Nations Development Programme'."[7] General Assembly resolution 62/208 specifically recognizes the central role of resident coordinators in making possible the coordination of United Nations operational activities for development at the

7 Source: Paragraph 19 of the UNDP strategic plan, 2008-2011, as approved by the Executive Board (DP/2007/43/Rev.1).

country level to improve the effectiveness of their response to the national development priorities of programme countries, including through appropriate resources and accountability. In this context, UNDP will continue to adjust its management role to the evolving needs of Member States and the United Nations system to work more effectively and efficiently in delivering development results. As manager of the resident coordinator system, UNDP leverages its assets, experience and financial resources to strengthen overall United Nations effectiveness, efficiency, and coherence. The UNDP strategic plan, 2008-2011, further elaborates the efforts being made to define a more explicit, transparent UNDP coordination role and to ensure clarity between the role of UNDP relating to its own programmatic contributions and those functions performed on behalf of, and in support of, the United Nations development system.

23. *Programmatic accountability.* The programmatic accountability of UNDP is articulated in its strategic plan, which states: "...UNDP continues to provide policy and technical support by working on and advocating for the multisectoral challenges of poverty reduction and HIV/AIDS, democratic governance, crisis prevention and recovery, and environment and sustainable development. UNDP work in these areas, and in promoting gender equality and women's empowerment, supports programme countries in strengthening their own capacities to design and implement development strategies that reflect specific national circumstances and national objectives, within the overall framework of the internationally agreed development goals."[8] This work is strategic, integrative and aimed at strengthening national capacity. It is undertaken jointly with governments, in partnership with United Nations organizations, civil society and the private sector, and with the support of donor countries and international and regional financial institutions.

24. At the country level, the United Nations Development Assistance Framework (UNDAF) outcomes provide the overall framework for United Nations-wide support to national development goals. Below the level of national development goals and UNDAF outcomes are agency specific UNDP country programme outcomes, which are the expected development changes for which UNDP is a contributor, sharing accountability with programme countries and other partners. In line with the principles of the Triennial Comprehensive Policy Review, these outcomes are nationally owned. The UNDP contribution to achieving outcomes is made through outputs of its programmes and projects. UNDP supports programme countries in the design of nationally owned country programmes approved by the Executive Board.

25. Government counterparts participate directly in the monitoring of UNDP activities at the relevant project and programme boards, meeting regularly with project and programme staff to review results achieved, commission decentralized evaluations, analyse the recommendations of evaluations, and take decisions on future actions. The standard basic assistance agreement, the country programme document and the country programme action plan are the key instruments of programmatic accountability between programme countries and UNDP. At the corporate level, accountability and reporting are based on country- and headquarters-level results and are achieved through unit-level work plans, contributing to the development and institutional results frameworks while addressing national development goals and priorities. Individual units map their expected development and management results to the corporate results outlined in the frameworks. The frameworks serve to sharpen the focus and facilitate corporate reporting on the UNDP contribution to development results while the UNDP offices select the results that are most relevant to their particular context.

8 Source: Paragraph 20 of the UNDP strategic plan, 2008-2011, as approved by the Executive Board (DP/2007/43/Rev.1).

26. The cornerstone of programmatic accountability is premised on the principles of mutual accountability that have been defined in several reports and included in the Paris Declaration on Aid Effectiveness. Mutual accountability for programmatic matters involves the accountability of donors for providing aid in ways that support country development strategies and recipient governments for using aid and other resources effectively. This includes enhancing the checks and balances fundamental to development (see annex 1 for details).

27. *Staff accountability*. Based on the concept of mutual accountability (see annex 1 for the definition), managers are to provide adequate resources and appropriate tools, and delegate appropriate levels of authority to staff. Staff are to utilize these resources, tools and authority in an effective and efficient manner, in accordance with the regulatory framework of UNDP, in order to achieve objectives and results. Staff must take personal steps to be informed of organizational policies, procedures and standards defined by the organization. It is the duty of the individual staff member to exercise defined responsibilities appropriately, with a clear understanding of the consequences, and to explain and justify to the official who conferred the authority the results achieved and the manner in which the authority was exercised. Individuals (including managers) in UNDP are accountable to the organization for expected ethical and professional conduct, and to their managers for how they discharge the authority delegated to them in delivering agreed performance results and budgets.

E. Continuing progress in strengthening accountability and transparency in UNDP

28. Since updating the Executive Board on the implementation of its accountability system in 1997 (DP/1997/CRP.13), UNDP has undertaken several management initiatives to further strengthen its accountability and transparency within the context of its decentralized structure. These include:

(a) *Integrated financial resource framework*. The strategic plan, 2008-2011, is aligned with the four-year programme budget (known as the programming arrangements) and the two-year support budget (known as the biennial support budget). This enables the Executive Board and other stakeholders to see the link between the strategic priorities outlined and the resources required to achieving them, including regular and other resources.

(b) *Strengthening the resident coordinator system*. UNDP continues to work with other organizations to strengthen the resident coordinator system and to invest in the implementation of joint programming and joint funding initiatives such as the Multi-Donor Trust Funds. It continues to work with other organizations to strengthen the accountability of the resident coordinator system and the fiduciary management and oversight of the trust funds.

(c) *Processes and tools for enterprise-wide risk management*. The Enterprise Risk Management Committee, is chaired by the Associate Administrator, approved the UNDP risk management policy in February 2007. UNDP risk management tools and processes have been integrated into one comprehensive system, enabling the organization to identify, prioritize and manage risks from all sources so as to inform management decision-making, serve our partners and achieve development results. In addition, UNDP has stepped up its efforts to address the risks associated with compliance status of Minimum Operating Security Standards in UNDP offices.

(d) *Investing in staff professional programmes*. UNDP will continue to build baseline capacity through staff certification programmes in the core areas of project, procurement, financial and human resource management.

(e) *Regular review of policies and guidelines on roles, responsibility and accountability.* Key milestones in this area include the formalization of the UNDP internal control framework in 2005 that provides standards of care for safeguarding UNDP assets and segregation of duties for processing and approving financial and procurement activities in UNDP; the launch of the online UNDP programme and operations policies and procedures, which provide operational standards and procedural guidance on core business processes; and thematic and programmatic evaluation guidelines and standards adopted by the United Nations Evaluation Group.

(f) *Fact based monitoring mechanisms in UNDP.* Key milestones include (i) institutionalization of the UNDP country scans and quarterly regional bureaux management reviews to address key aspects of UNDP performance, including audit, evaluation, and programmatic, financial and procurement management; (ii) use of Atlas 'dashboards' for exceptional monitoring of performance at the unit, regional and corporate levels, and identifying recurring audit and evaluation issues.

(g) *Independent Audit Advisory Committee*: Established in May 2006, the five members of this Committee are individuals with deep and complementary professional backgrounds and expertise. They are appointed by the Administrator to provide independent advice to him in fulfilling his responsibilities regarding financial management and reporting; internal and external audit matters; risk management arrangements and systems of internal control and accountability (see chapter III, section C for details).

(h) *Head of the Ethics Office.* The ethics function in UNDP was formally established in 2007 with the appointment of an interim head of the Ethics Office. Following a recent recruitment process, a head of the Ethics Office has been appointed. The Head of the Ethics Office reports directly to the Administrator. In 2007, UNDP further extended the requirement for financial disclosure (applicable to staff at the D-1 level and above) to include staff whose principal responsibilities are in the procurement and investments of assets. For the functions of the Head of the Ethics Office refer to chapter III, section C.

(i) *Promoting ethical conduct and addressing allegations of abuse.* Key milestones in this area include (i) establishment of a confidential hotline for reporting wrongdoing, including workplace harassment, sexual harassment, and abuse of authority; (ii) formalization of the legal framework for non-compliance with United Nations standard of conduct, clarifying protection, policy and procedures against retaliation; (iii) dissemination of information regarding disciplinary cases involving UNDP; (iv) established grievance procedures outside formal channels through the Office of the Joint Ombudsperson; and (v) institutionalizing a mandatory code of conduct/ethics training for all staff.

(j) *Strengthening UNDP oversight functions.* In 2006, the Office of Audit and Investigations (OAI) and the Evaluation Office were given some level of budgetary flexibility and appropriate allocations to meet their work plan objectives, in line with the recommendations of the Joint Inspection Unit – JIU (JIU/REP/2006/2) and to reinforce risk based audit planning methodology. With the support of the Executive Board, an additional budgetary allocation was made for 2008-2011 to strengthen management capacity to address audit issues and to enhance the internal audit and evaluation capacity of UNDP.

(k) *Enhanced results-based management and reporting on the strategic plan.* Taking advantage of the Atlas system, UNDP has launched an enhanced results-based management platform that: (i) supports reporting on the strategic plan; (ii) supports the day-to-day programme management work of country- and regional-

level managers with tools for managing for results in support of national development priorities; (iii) provides UNDP senior management and the Executive Board with performance data for accountability purposes, organizational learning, and decision-making; and (iv) provides the substantive basis for communicating the results of UNDP programmes and projects to the Executive Board and the general public.

(l) *Country office website transparency guidelines*. Specific instructions and guidelines are provided to UNDP country offices on information to be disclosed on their websites. All country offices are expected to comply with the guidelines by the end of 2008.

(m) *Adopting IPSAS by 2010.* UNDP has been preparing to adopt International Public Sector Accounting Standards (IPSAS)[9] in 2010, and has completed significant work on IPSAS policies and their impact on UNDP business processes, reporting, and Atlas. UNDP meets regularly with United Nations organizations to ensure a high degree of harmonization in the system upon IPSAS adoption. The objective is to align UNDP accounting policies with international best practices in the public sector, fostering transparency and accountability.

29. UNDP will build on the progress made by management to strengthen accountability. It will draw on its own lessons learned and those of other international organizations to enhance the UNDP accountability framework. The high rating of our accountability capacities by independent and professional international organizations – such as One World Trust[10] in its 2007 global accountability report – encourages us to continue to apply relevant lessons learned in this area.

III. The UNDP oversight policy

30. This chapter responds to decision 2007/29 and the oral decision 2008/8. Oversight constitutes a set of activities in which independent internal and external bodies provide assurances to the Administrator, the Executive Board and other stakeholders that there is a functional, effective system of internal controls in place. The oversight function has traditionally been compliance-based with respect legislative and regulatory frameworks. The scope of oversight has been expanded over time beyond compliance with the regulatory framework to include evaluation of the policy framework, efficient utilization of resources, and adherence to professional and ethical standards. This also acts as deterrence to fraud and malpractice.

31. Oversight activities as articulated in the Oversight Policy will assess compliance and adherence to the accountability framework and will be communicated to the Executive Board through the reports identified in chapter II, section E.

9 A set of independently developed accounting standards considered the best accounting practice for the public sector by international organizations. The adoption of these standards represents a major step forward in the efforts on harmonizing financial reporting within the United Nations system.

10 One World Trust is a United Kingdom based international non-governmental organization that promotes education and research into the changes required within global organizations in order to achieve the eradication of poverty, injustice and war.

A. Principles and attributes of effective oversight

Principles of effective oversight

32. *Delegation of authority*: As set forth in the UNDP Financial Regulations and Rules, the Administrator is responsible and accountable for all phases and aspects of UNDP financial activities. The Administrator may delegate authority to UNDP personnel in accordance with the relevant Financial Regulations and Rules.

Attributes of effective oversight

33. The 'tone at the top' regarding the expectation for orderly, ethical, economical, efficient and effective conduct from all UNDP staff at all times, set by the Executive Board and the Administrator as part of the UNDP management philosophy, operating style and organizational culture, is the foundation for effective oversight.

34. *Risk assessment and management*. Through a systematic application of enterprise risk analysis, management is responsible for continuously monitoring and reviewing changes in the environment; progress and constraints in achieving results; financial management and reporting; audit findings; and findings from major reviews and evaluations.

35. *Continuous improvement and lessons learned*. Oversight processes help identify ways to make business processes more efficient and effective through improved performance and coherence within the United Nations system, in accordance with General Assembly resolution 59/250.

36. *Responsibility and accountability for results*. Please refer to chapter II, section D.

37. *Single audit principle*. As set forth in the report of the Secretary-General (A/48/587) dated 10 November 1993, BOA – the external auditor of UNDP – is solely responsible for the conduct of audits of UNDP. BOA retains the exclusive right to carry out an external audit of the accounts and financial statements of UNDP. If special reviews are required, the Executive Board may request the external auditors to carry out specific examinations and issue separate reports on the results.

38. *Financial disclosure*. In accordance with General Assembly resolution 60/238: Human resources management, of 15 February 2006, and with the Staff Regulations 1.2 (m) and 1.2 (n), UNDP staff members meeting the criteria for disclosure have an obligation to file annually the proper financial disclosure statement.

B. Oversight roles and responsibilities

39. The oversight policy is understood to provide the Executive Board and the Administrator with analysis and recommendations to allow them to execute their respective oversight functions.

The Executive Board

40. The oversight roles and responsibilities of the Executive Board established by General Assembly resolution A/RES/48/162 describes the responsibility of the Board as "providing inter-governmental support to and supervision of the activities of each fund or programme in accordance with the overall policy guidance of the General Assembly and the Economic and Social Council, in accordance with their respective responsibilities set out in the Charter, and for ensuring they are responsive to the needs and priorities of recipient countries".

41. The functions of the Board as elaborated in paragraph 22 of A/RES/48/162 are to: (a) implement the policies formulated by the General Assembly and the coordination and guidance received from the Economic and Social Council; (b) receive information from and give guidance to the Administrator on the work of UNDP; (c) ensure that the activities and operational strategies of UNDP are consistent with the overall policy guidance set forth by the Assembly and the Council in accordance with their respective responsibilities set out in the Charter of the United Nations; (d) monitor the performance of UNDP; (e) approve programmes, including country programmes, as appropriate; (f) decide on administrative and financial plans and budgets; (g) recommend new initiatives to the Council and through the Council to the General Assembly; (h) encourage and examine new programme initiatives and (i) submit to the Council, at its substantive session, annual reports which could include recommendations, where appropriate, for improving field-level coordination.

42. The Executive Board, in exercising its own accountability and oversight responsibilities effectively at the strategic level, requires independent objective assurances and reports that decisions made at the policy level are implemented, resources are properly and ethically used for the purposes provided, and management is fulfilling the objectives set by the policymakers.

The Administrator

43. The Administrator is responsible for the operations of UNDP and is accountable to the Executive Board for all phases and aspects of the management and implementation of UNDP activities, including accountability for the associated funds and programmes administered by UNDP.

C. Institutional arrangements (independent external and internal oversight)

44. Oversight includes: (a) measures taken to ensure that all programme activities and organizational units of the organization are subject to independent oversight in accordance with professional standards (see chapter III, section D, for details) and best practices; (b) the results of independent oversight work communicated to the relevant and concerned parties regularly as prescribed, exercising mutual accountability in performing their roles; and (c) management action taken to implement oversight recommendations.

45. Oversight is organized institutionally through: (a) independent external oversight (BOA, JIU and the Audit Advisory Committee); and (b) independent internal oversight (OIA, Evaluation Office and Ethics Office).

Independent external oversight

The United Nations Board of Auditors

46. The oversight roles and responsibilities of the United Nations Board of Auditors are set forth in General Assembly resolution 74 (1) of 7 December 1946 and in the rules and procedures adopted at the 49th Regular Session of the Board on 30 June - 1 July 2005, and amended at the 35th Special Session on 7 December 2005. The external auditor of the accounts of the United Nations Programmes and Funds, in accordance with article VII of the United Nations Financial Regulations and the annex thereto – which also governs UNDP – conducts independent audits and issues a report to the General Assembly on: (a) the audit of the financial statements and relevant schedules relating to the accounts of UNDP for the financial period; (b) compliance of transactions with the Financial Regulations and legislative authority; and (c) such information as the Board of Auditors deems necessary with

regard to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the organization.

The Joint Inspection Unit

47. The oversight roles and responsibility of the JIU are set forth in General Assembly resolutions 2150 (XXI) of 4 November 1966 and 2360 (XXII) of 19 December 1967 and extended thereafter under General Assembly resolutions 2735 (XXV) A of 17 December 1970 and 2924 (XXVII) B of 24 November 1972. By its resolution 31/192 of 22 December 1976, the General Assembly decided to establish the JIU as a standing subsidiary organ and approved the statute of the Unit, with effect from 1 January 1978. In its resolution 60/258, the General Assembly has reaffirmed the role of the Unit as the only system wide external oversight body mandated to conduct evaluations, inspections and investigations system-wide. Its reports are submitted to the General Assembly and the governing bodies of the specialized agencies, funds and programmes of the United Nations. The Administrator presents his annual report to the Executive Board on the follow-up and the implementation of the JIU recommendations.

The Audit Advisory Committee

48. The role of the Audit Advisory Committee, as an independent body, is to assist the Administrator in fulfilling his responsibilities regarding financial management and reporting; internal and external audit matters; risk management arrangements; and systems of internal control and accountability. The primary role of the Committee is to advise the Administrator on the conduct of management responsibilities, taking into consideration the Financial and Staff Regulations and Rules as well as policies and procedures applicable to UNDP and its operating environment. In addition, the Audit Advisory Committee assesses the work programme of OAI, the resources required to implement the work programme and make recommendations to the Administrator in that regard. The Chairperson plays an important role in the appointment, performance evaluation and dismissal of the Director of OAI. The AAC submit its annual report to the Administrator which will be included in the annual Report on Internal Audit and Investigations that is presented to the Executive Board.

49. The five members of the Audit Advisory Committee are appointed by the Administrator. All members are external to UNDP and among the five members a Chairperson is designated by the Administrator. The term of office for members is two years, renewable once.

Independent internal oversight

50. The Director of OAI, the Director of the Evaluation Office and the Head of the Ethics Office report to the Administrator with the purpose of independently advising management. Each office reports to the Executive Board independently on its findings and concerns.

Office of Audit and Investigations

51. The *internal audit* responsibilities of OAI are prescribed in Financial Rule 103.02. With due regard for the need for full operational independence of the audit function, the Director of OAI: (a) establishes the annual work plan of the office; (b) submits reports to senior management; and (c) submits an annual report to the Executive Board on the activities of OAI on systemic weaknesses identified in audits, actions taken by management to implement audit recommendations, and other significant issues as deemed appropriate.

52. The *investigation* responsibilities of OAI function through a hotline and other facilities to enable staff and others to report any instances of misconduct, such as wrongdoings, malfeasance, fraud, corruption, mismanagement, workplace harassment, sexual harassment, and abuse of authority. Investigations are conducted independently and findings are submitted to the Legal Support Office for appropriate action.

53. The charter of OAI, defining its purpose, authority, policies and procedures, was approved by the Administrator in consultation with the Audit Advisory Committee.

54. Management responses are prepared for all internal audit reports.

Evaluation Office

55. The responsibility of the Evaluation Office is to support the Executive Board in its oversight and the Administrator in his substantive accountability. Evaluation also contributes to organizational learning through provision of systematic, independent assessment of the results, effectiveness and impact of the substantive activities of the programme, including the special purpose funds under the Administrator's responsibility.

56. The responsibilities of the Evaluation Office as custodian of the evaluation function, prescribed in the evaluation policy (DP/2006/28) include: (a) prepare and periodically review and update the UNDP policy for evaluation; (b) submit its annual plan to the Executive Board; (c) report annually to the Executive Board on the function, findings and recommendations of evaluations, on compliance, quality assurance, and follow-up to evaluations conducted by UNDP and its associated funds and programmes; (d) maintain a system to record management responses to all evaluations; and (e) alert senior management to emerging evaluation-related issues of corporate significance. Evaluation reports, their management responses and follow-up to the management responses are available on a publicly accessible database, the 'Evaluation Resource Centre', maintained by the Evaluation Office.

Ethics Office

57. The ethics function was established in 2007. The Head of the Ethics Office was appointed in 2008 by, and reports to, the Administrator. The terms of reference for the Ethics Office are outlined in ST/SGB/2007/11, section 3 which, according to section 1.4, should be read in conjunction with ST/SGB/2005/22: Ethics Office – establishment and terms of reference. The Head of the UNDP Ethics Office serves a term of four-years, and is subsequently ineligible to hold any other post in UNDP after his/her term expires. The Head of the UNDP Ethics Office is responsible for (a) formulating, reviewing, and disseminating ethics-related policies, and providing guidance related to all workplace ethical issues (such as code of conduct, conflicts of interest or outside activities), in accordance with the common standards of conduct prescribed for all United Nations staff members; (b) raising staff awareness on ethical standards and expected behaviour; (c) increasing awareness of UNDP values, standards of conduct and procedures through orientation, learning and induction programmes and relevant communication media, to provide continuous reinforcement of the UNDP ethical framework; (d) guiding staff, in confidence, on workplace ethical behaviour and standards, including ethics-related policy and practice issues, conflict of interest, financial disclosure and protection against retaliation; (e) upon receiving complaints of retaliation, makes a prima facie determination as to whether the allegations warrant further investigation in accordance with existing policies and refers cases where such a determination is made to the respective authorized units for further investigation in accordance with chapter II of the UNDP Legal Framework for Addressing Non-Compliance with

United Nations Standards of Conduct; and (f) strategic development and implementation of the financial disclosure policy, and ensuring that staff understand and comply with the financial disclosure requirements and objectives.

58. The Head of the Ethics Office provides the Administrator with an annual report on his/her work. The Administrator will forward to the UNDP Executive Board a report that includes an overview of Ethics Office activities. The report will also include the number and general nature of matters brought to the attention of the Ethics Office, as well as systemic ethics issues found within UNDP. As provided in ST/SGB/2007/11, section 2.3, "the Chairperson of the Ethics Committee is responsible for providing functional leadership to all Ethics Officers of the funds and programmes, in order to promote the building and developing of capacity, including adequate levels of professionally qualified resources; and ensure adherence to consistent methodology in the delivery of ethics-related services". Per section 4.1, "in order to safeguard and ensure that all matters associated with the discharge of duties and responsibilities of the Ethics Office of the separately administered organ or programme are independent and free from any undue pressure and influence, solely at the discretion of the head of a separately administered organ's or programme's Ethics Office, he or she may refer any matter within the Office's area of responsibility, at any time, to the Chairperson of the United Nations Ethics Committee for advice and guidance, and shall inform the Executive Head of the separately administered organ or programme of the referral made." In addition, as outlined in section 4.3, "if, following the receipt of a request for advice or complaint submitted by a staff member in accordance with subparagraph (c) or (e) of section 3 above, the respective Ethics Office does not, within forty-five days, formally consider the request, the staff member may then refer the matter in writing to the Chairperson of the United Nations Ethics Committee. Alternatively, if following a final determination by the respective Ethics Office of a matter referred to it by a staff member, the said staff member wishes to have the matter reviewed further, he or she may, in writing, refer the matter to the Chairperson of the Ethics Committee. In such an event, the Chairperson, after consultation with the Ethics Committee, may undertake his or her own independent review of the matter and provide a written report to the Executive Head of the separately administered organ or programme. Independent review for the purposes of this provision shall include review of the actions already taken by the concerned Ethics Office, determination of what additional actions are required, including, in the case of matters falling under subparagraph (e) of section 3, whether referral for investigation is warranted based on the requirements of the policy for protection against retaliation of the concerned Ethics Office, and provision of recommendations to the Executive Head of the concerned separately administered organ or programme. The Chairperson will include a summary of all such cases in the annual report of the activities of the Ethics Office of the United Nations Secretariat".

D. Professional standards for internal oversight

59. Professional standards continue to evolve in order to keep pace with the changing environment; where appropriate, UNDP will adhere to the evolving standards.

Audit standards

60. Audit in UNDP adheres to the International Standards for the Professional Practice of Internal Auditing, promulgated by the Institute of Internal Auditors (IIA), which "provide guidance for the conduct of internal auditing at both the organizational and individual auditor levels. These are the result of careful study,

consultation and deliberation about the basic principles for providing internal audit services" (IIA website: http://www.theiia.org). In subscribing to the IIA standards, OAI is expected to uphold to a code of conduct and adopt performance standards by which its work will be performed and reported on.

61. Quality assurance is undertaken through independent periodic peer reviews consistent with the professional standards and practices of the Institute of Internal Auditors to assess the OAI mandate, structure, activities and resources against best practices in the internal audit industry.

62. OAI formulates its audit plans based on a risk assessment. The risk assessment methodology for country office audits conducted by OAI takes into account quantitative factors, such as resource allocation or procurement volume, and qualitative factors, such as the local environment or past audit results. The specific risk-scoring is carried out by OAI with the participation of headquarters bureaux/country offices, as appropriate. For details of the risk-based approach to audit planning, see DP/2007/37.

Investigation standards

63. The investigation function in UNDP is performed in conformity with the Uniform Guidelines for Investigations endorsed by the 4th Conference of International Investigators.

Evaluation standards

64. Evaluation in UNDP is governed by the evaluation policy (DP/2006/28) approved by the Executive Board in 2006, which is in line with United Nations Evaluation Group (UNEG) norms and standards for evaluation in the United Nations. Those standards relate to independence, intentionality, transparency, ethics, impartiality, quality, timeliness and utility. The agenda for evaluation is approved by the Executive Board, and the Director of the Evaluation Office is solely responsible for the content of reports.

65. Quality assurance of the evaluation function is undertaken through periodic peer reviews under the auspices of UNEG. Independent evaluations are quality assured through external advisory panels. The implementation of evaluation policy stipulates periodic independent reviews.

66. Quality assurance of decentralized evaluations is undertaken by the Evaluation Office to set evaluation standards for planning, conducting and using evaluations, developing and disseminating methodology and establishing institutional mechanisms for applying the standards.

Ethical standards

67. The UNDP legal framework for non-compliance with United Nations standards of conduct provides a comprehensive expression of the application of United Nations Staff Regulations 10.1 and 10.2, and chapter X of the Staff Rules, to UNDP, and updates and replaces the accountability and disciplinary measures and procedures that had been in effect since January 2004. The updated legal framework provides: (a) expanded provisions defining the rights and obligations of staff in reporting wrongdoing, including regarding whistleblower protection and the responsibilities of the Head of the Ethics Office in that regard; (b) a more detailed definition of the delegation of authority, including the authority of the Associate Administrator in the application of the disciplinary process and measures; and (c) clarification of the due process rights of staff members in the course of an investigation and upon its completion.

68. The ethics function in UNDP was established effective 1 December 2007. The function is in line with the Secretary-General's bulletin 'United Nations system-wide application of ethics: administered organs and programmes', issued on 3 December 2007.

E. Oversight reporting mechanisms to the Executive Board

69. Given the multilateral, decentralized, cross-sectoral and demand-driven nature of our development work in UNDP, a robust results-based management system is necessary for oversight reporting to (a) support the effective management, monitoring and reporting of country, regional and global programmes; (b) provide UNDP senior management and the Executive Board with performance data for accountability purposes, organizational learning, and decision-making and (c) provide the substantive basis for communicating the results of UNDP programmes and projects to the Administrator, Executive Board and other stakeholders. This fulfils UNDP oversight reporting to the key actors in the UNDP accountability and feedback universe referred to in annex 2, figure 1.

70. Specific standing items and reporting requirements contained in the agenda of the Executive Board which are derived from Governing Council and Executive Board decisions are included below. In addition, items (h), (i) and (j) of the annual (June) session of the Executive Board (below) are new reports relating to the strategic plan which will be presented to the Executive Board. Details of these can be found in DP/2007/43/Add.1.

First regular session (January)

(a) Joint UNDP/UNFPA report to the Economic and Social Council;
(b) Report on the implementation of the recommendations of the Board of Auditors;

Annual session (June)

(a) Annual report of the Administrator;
(b) Joint UNDP/UNFPA report on the recommendations of the JIU;
(c) Annual report on evaluation, which also contains the programme of work for the Evaluation Office;
(d) Annual Report of Internal Audit and Investigations (including annexed Annual Report of the Audit Advisory Committee) and management response;[11]
(e) Annual report of the Ethics Office and management response;[12]
(f) Comment on draft country programme documents;
(g) Performance reports of previous country programme cycles;
(h) Annual report on the progress of the strategic plan;
(i) Mid-term report of the strategic plan in (in 2010);

Second regular session (September)

(a) Annual review of the financial situation;
(b) Information on United Nations system technical cooperation expenditures;
(c) Approval of country programme documents;
(d) Programming arrangements (every four years) (a mid-term review in 2009);
(e) Report of the ACABQ on UNDP estimates for the biennial budget (biennially).

11 Proposed addition to existing report

12 Proposed report

F. Procedures for disclosure of internal audit report

71. In accordance with UNDP Financial Regulation 2.01, the Administrator of UNDP is responsible and accountable to the Executive Board for all phases and aspects of UNDP activities, and internal audit reports are an essential tool for discharging this responsibility and accountability. Based on the definition of confidential information in chapter I, section A, internal audit reports are confidential. Internal audit reports, or parts thereof, are disclosed in accordance with the procedures stated in paragraph 72, unless in the view of UNDP it would seriously undermine the policy dialogue with Member States or implementing partners. The disclosure of internal audit reports is undertaken on the understanding of mutual accountability between Member States regarding compliance with the procedures stated in paragraph 72.

72. The second regular session 2007 of the United Nations System Chief Executives Board for Coordination endorsed the recommendation on the disclosure of internal audit reports, providing for "disclosure to Member States, respecting the management prerogatives of executive heads and subject to conditions and criteria to be defined within the context of an organization policy that should not be applied retroactively" (CEB/2007/2, paragraph 50). In implementing the provisions on disclosure of internal audit reports as set out in the UNDP oversight policy and presented to the Executive Board in January 2008, the procedures below should be adhered to in connection with requests to view internal audit reports by Member States in the context of their oversight responsibility. These procedures will not be applied retroactively.

(a) Internal audit reports may be made available at the OAI for consultation by Member States upon written request to the Administrator stating the purpose for such request and confirming adherence to the procedures for disclosure of internal audit reports, including confidentiality. No copies of the internal audit reports shall be made.

(b) Requests from Member States will apply only to audit reports finalized by OAI.

(c) UNDP will immediately inform the Executive Board and, if the internal audit report contains findings related to a specific Member State, UNDP will also inform the Government concerned, of the purpose of the request and subsequent disclosure of the internal audit report.

(d) Internal audit reports are made available for viewing on a voluntary basis and without prejudice to the privileges and immunities of the United Nations, including its subsidiary organs.

(e) In a particular case, where certain information deemed particularly sensitive relates to third parties or a country, government or administration; or could compromise pending action; or where such is likely to endanger the safety or security of any individual, violate his or her rights or invade his or her privacy, the audit report may be redacted, or withheld in extraordinary circumstances, at the discretion of the OAI.

(f) Information disclosed shall be kept confidential by the requesting party and queries regarding the internal audit report will be directed to the head of OAI.

73. The procedures for disclosure of internal audit reports will be reviewed periodically.

Annex 1
Definitions of other terms used

Internal control framework:[13] All the policies, procedures, monitoring and communication activities, standards of behavior and other activities that, combined, inter alia: safeguard assets from inappropriate use and loss from fraud and error; help ensure the quality of internal and external reporting, through the maintenance of proper records and information flows; and facilitate compliance with applicable laws, regulations and internal policies.

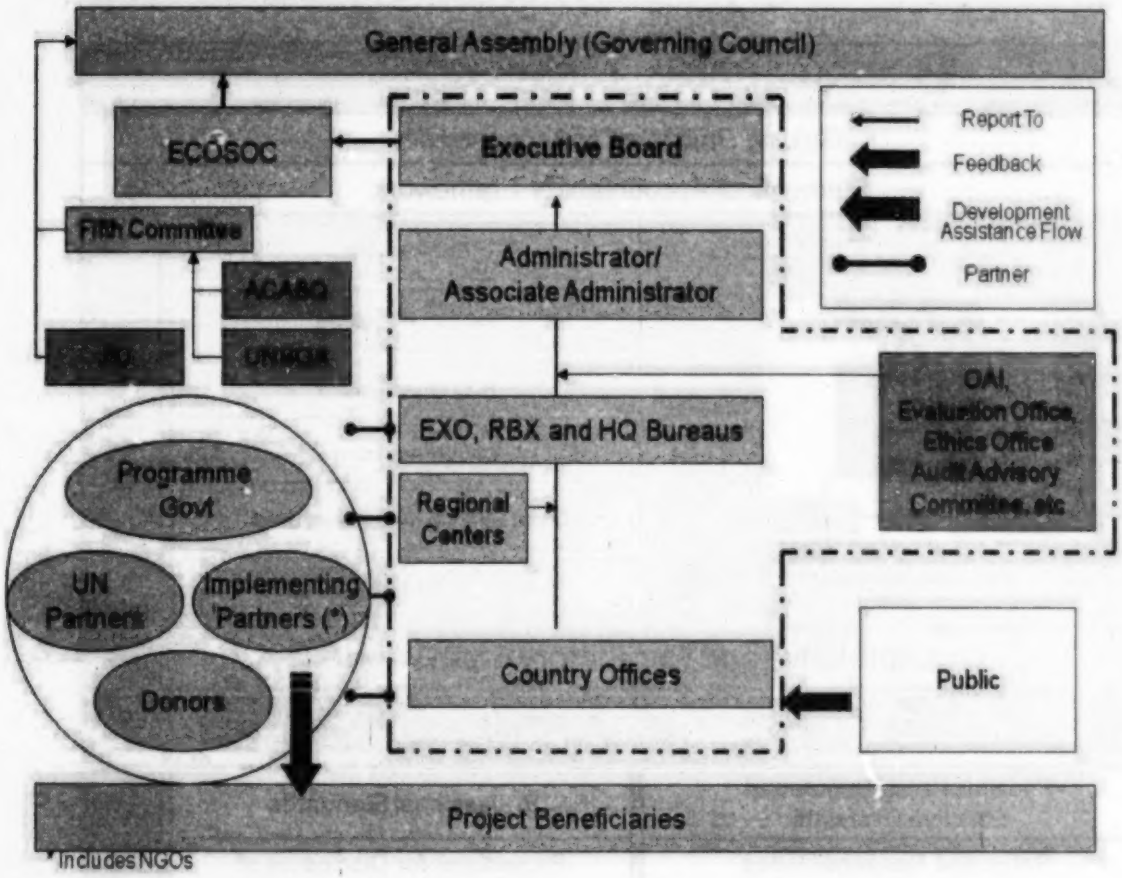
Mutual accountability:[14] Accountability of donors for providing aid in ways that support country development strategies and recipient governments for using aid and other resources effectively. This includes enhancing the checks and balances fundamental for development. In the case of managers and staff, managers are to provide adequate resources, appropriate tools and delegate relevant authority to staff, and staff are to utilize those resources, tools and delegated authority in an effective and efficient manner, in accordance with the regulatory framework of the United Nations entity, including checks and balances, in order to achieve the objectives and results of the entity.

13 Source: Committee of Sponsoring Organizations of the Treadway Commission, internal control –integrated framework.

14 Source: World Bank Global Monitoring Report 2006: Millennium Development Goals: Strengthening Mutual Accountability, Aid, Trade, and Governance, and internal UNDP documentation.

Annex 2

Figure 1. Key actors in the UNDP accountability universe



Key

- Pink – Governing bodies/committees
- Green – programmatic partners/beneficiaries
- Blue – institutional oversight arrangements
- Grey – UNDP

Figure 2. Conceptual framework of the UNDP accountability system